

Board of Tax Appeals

STARS Number & Budget Unit: 351 TAAE

Bill Number & Chapter: S1200 (Ch.224), S1230 (Ch.325), H395 (Ch.398)

PROGRAM DESCRIPTION: This program provides taxpayers the opportunity to appeal their ad valorem assessed valuations from a county board of equalization or tax decisions from the Idaho State Tax Commission. The Board of Tax Appeals provides a forum for taxpayers to present testimony and evidence at a quasi-judicial board hearing rather than through a district court trial, which can necessitate legal representation and expense.

DIVISION SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY FUND SOURCE						
General	322,200	311,800	333,700	395,700	345,800	334,300
Dedicated	0	0	0	0	0	9,300
Total:	322,200	311,800	333,700	395,700	345,800	343,600
Percent Change:		(3.2%)	7.0%	18.6%	3.6%	3.0%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	258,700	250,400	269,700	328,900	281,900	279,800
Operating Expenditures	63,500	61,400	64,000	66,800	63,900	63,800
Total:	322,200	311,800	333,700	395,700	345,800	343,600
Full-Time Positions (FTP)	4.00	4.00	4.00	5.00	4.00	4.00

In accordance with Section 67-3519, Idaho Code, this division is authorized no more than 4.00 full-time equivalent positions at any point during the period July 1, 2005 through June 30, 2006 for the programs specified.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2005 Original Appropriation	4.00	331,600	0	0	331,600
HB 805 One-time 1% Salary Increase	0.00	2,100	0	0	2,100
FY 2005 Total Appropriation	4.00	333,700	0	0	333,700
Budgeted Reversion	0.00	(300)	0	0	(300)
FY 2005 Estimated Expenditures	4.00	333,400	0	0	333,400
Removal of One-Time Expenditures	0.00	(2,000)	0	0	(2,000)
Base Adjustments	0.00	200	0	0	200
FY 2006 Base	4.00	331,600	0	0	331,600
Benefit Costs	0.00	2,900	0	0	2,900
Nonstandard Adjustments	0.00	(200)	0	0	(200)
27th Payroll	0.00	0	9,300	0	9,300
FY 2006 Total Appropriation	4.00	334,300	9,300	0	343,600
Change From FY 2005 Original Approp.	0.00	2,700	9,300	0	12,000
% Change From FY 2005 Original Approp.	0.0%	0.8%			3.6%

APPROPRIATION HIGHLIGHTS: Personnel benefit costs were funded. No inflationary increases were provided. Nonstandard adjustments reflect changes in State Controller fees. Separate legislation funded the one-time 27th Payroll from dedicated and federal funds including the Economic Recovery Fund in place of the General Fund (S1230). A one-time 1% Change in Employee Compensation (CEC) increase was provided contingent upon a prescribed balance in the General Fund at the end of fiscal year 2005 (H395).

FY 2006 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	4.00	270,500	63,800	0	0	0	334,300
OT D 0150-01 Economic Recovery	0.00	9,300	0	0	0	0	9,300
Totals:	4.00	279,800	63,800	0	0	0	343,600